

**Exhibit 2**

**Blackline**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

|                                 |   |                                |                                                           |
|---------------------------------|---|--------------------------------|-----------------------------------------------------------|
| In re:                          | ) | )                              | Chapter 11                                                |
|                                 | ) | )                              |                                                           |
| JOANN INC., et al. <sup>1</sup> | ) | )                              | Case No. 25-10068 ( <del>CTG</del> )                      |
|                                 | ) | )                              |                                                           |
| Debtors.                        | ) | (Jointly<br><u>Requested</u> ) | Administered                                              |
|                                 | ) |                                |                                                           |
|                                 |   |                                | <b>Re: Docket <del>No</del><u>Nos.</u> <u>13, 125</u></b> |

**FINAL ORDER (I) AUTHORIZING  
THE DEBTORS TO (A) MAINTAIN INSURANCE, SURETY  
COVERAGE, AND LETTERS OF CREDIT ENTERED INTO  
PREPETITION AND SATISFY PREPETITION OBLIGATIONS RELATED  
THERETO, (B) RENEW, AMEND, SUPPLEMENT, EXTEND, OR PURCHASE  
INSURANCE POLICIES, SURETY BONDS, AND LETTERS OF CREDIT, AND  
(C) CONTINUE TO PAY BROKER FEES, AND (II) GRANTING RELATED RELIEF**

Upon the motion (the “Motion”)<sup>2</sup> of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for the entry of a final order (this “Final Order”), (a) authorizing, but not directing, the Debtors to (i) maintain coverage under the Insurance Policies, Surety Bonds, and Letters of Credit and pay any related obligations with respect thereto, (ii) renew, amend, supplement, extend, or purchase insurance, surety coverage, and letters of credit in the ordinary course of business and consistent with prepetition practice, and (iii) continue to pay certain broker fees, and (b) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; and the United States District Court for the

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: JOANN Inc. (5540); Needle Holdings LLC (3814); Jo-Ann Stores, LLC (0629); Creative Tech Solutions LLC (6734); Creativebug, LLC (3208); WeaveUp, Inc. (5633); JAS Aviation, LLC (9570); joann.com, LLC (1594); JOANN Ditto Holdings Inc. (9652); Dittopatterns LLC (0452); JOANN Holdings 1, LLC (9030); JOANN Holdings 2, LLC (6408); and Jo-Ann Stores Support Center, Inc. (5027). The Debtors’ mailing address is 5555 Darrow Road, Hudson, Ohio 44236.

<sup>2</sup> Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Motion.

District of Delaware having jurisdiction over this matter pursuant to 28 U.S.C. § 1334, which was referred to the Court under 28 U.S.C. § 157 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this Court having found that this Court may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Motion is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and this Court having found that the Debtors' notice of the Motion and opportunity for a hearing on the Motion were appropriate ~~under the circumstances~~ and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein, if any, at a hearing before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Motion is granted on a final basis as set forth herein.
2. The Debtors shall serve a copy of this Final Order on each Insurance Carrier and Broker listed in Exhibit C attached to the Motion within two (2) business days after entry of this Final Order.
3. The Debtors are authorized, but not directed, to: (a) continue and maintain the Insurance Policies, Surety Bonds, and Letters of Credit, and pay any related prepetition or postpetition amounts or obligations in the ordinary course of business and consistent with

prepetition practice, including any amounts or obligations that may be owed to the Broker or Claims Administrator~~and;~~ (b) renew, amend, modify, supplement, extend, cancel, replace, execute, or purchase insurance policies, surety coverage, ~~and~~ letters of credit, or general agreements of indemnity with any surety (each, an “Indemnity Agreement”), each in the ordinary course of business and consistent with prepetition practice; and (c) continue to perform under any Indemnity Agreement (including, for the avoidance of doubt, any addendums or riders entered into by and between the Debtors and Liberty Mutual Insurance Company (“LMI”)), as well as any other agreements, collateral agreements, addendums, or riders, executed by the Debtors in favor of LMI prior to the Petition Date, including providing collateral security, in each case, to the extent that the Debtors determine that such action is in the best interest of their estates; *provided* that the Debtors shall provide notice of any such modifications to, or cancellation of, their existing insurance ~~coverage or surety bonds~~ to the U.S. Trustee~~and any official committee appointed in the chapter 11 cases within fourteen (14) days of, the Official Committee of Unsecured Creditors, counsel to the Prepetition ABL Agent, and counsel to the Prepetition FILO Agent prior to~~ the effective date of such modification or cancellation.

4. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on the Debtors’ designation of any particular check or electronic payment request as approved by this Final Order.

5. Notwithstanding the relief granted in this Final Order and any actions taken pursuant to such relief (including any payment made in accordance with this Final Order),

nothing in this Final Order is intended as or shall be construed or deemed to be: (a) an implication or admission as to the amount of, basis for, or validity of any particular claim against the Debtors under the Bankruptcy Code or other applicable non-bankruptcy law; (b) a waiver of the Debtors' or any other party in interest's rights to dispute any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication, admission, or finding that any particular claim is an administrative expense claim, other priority claim, or otherwise of a type specified or defined in this Final Order or the Motion or any order granting the relief requested by the Motion; (e) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) an admission as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; or (g) a waiver or limitation of the Debtors' or any other party in interest's claims, causes of action, or other rights under the Bankruptcy Code or any other applicable law. Any payment made pursuant to this Final Order is not intended and should not be construed as an admission as to the validity, priority, or amount of any particular claim or a waiver of the Debtors' or any other party in interest's rights to subsequently dispute such claim.

6. The Debtors are authorized, but not directed, to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with the relief granted herein and to the extent authorized by this Final Order.

7. Notwithstanding anything to the contrary in this Final Order, any payment made, or authorization contained, hereunder shall be subject to the "Approved Budget" as defined in the orders of the Court approving any use of cash collateral in these chapter 11 cases.

8. Notice of the Motion as provided therein shall be deemed good and sufficient notice of the Motion, and the requirements of Bankruptcy Rule 6004(a) and the Local Rules are satisfied by such notice.

9. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Final Order are immediately effective and enforceable upon its entry.

10. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Final Order in accordance with the Motion.

11. This Court retains jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Final Order.

**Exhibit C**  
**Insurance Policies**

| Type of Policy                                                | Insurance Carrier                              | Policy Number      | Policy Term           | Premium (per annum) |
|---------------------------------------------------------------|------------------------------------------------|--------------------|-----------------------|---------------------|
| Production Package                                            | Firemans Fund Ins Co                           | UST023345240       | 5/11/2024 - 5/11/2025 | \$ 8,662.00         |
| General Liability                                             | Liberty Mutual                                 | EB5-641-004362-134 | 6/1/2024 - 6/1/2025   | \$ 457,463.00       |
| Automobile Liability                                          | Liberty Mutual Fire Insurance Co.              | AS2-641-004362-124 | 6/1/2024 - 6/1/2025   | \$ 25,000.00        |
| Workers' Compensation & Employer's Liability AOS              | Liberty Insurance Corporation                  | WA5-64D-004362-164 | 6/1/2024 - 6/1/2025   | \$ 687,626.00       |
| Excess Workers' Compensation & Excess Employer's Liability OH | Liberty Mutual                                 | EW2-64N-004362-144 | 6/1/2024 - 6/1/2025   | \$ 196,024.00       |
| Excess Workers' Compensation & Excess Employer's Liability WI | Liberty Mutual                                 | WC5-641-004362-154 | 6/1/2024 - 6/1/2025   | \$ 18,398.00        |
| Umbrella Liability                                            | Continental Casualty Co.                       | CUE 5094951297     | 6/1/2024 - 6/1/2025   | \$ 153,000.00       |
| Excess Liability                                              | American Guarantee and Liability Company       | AXF 5608066-04     | 6/1/2024 - 6/1/2025   | \$ 93,200.00        |
| Excess Liability                                              | Navigators Insurance                           | CH24AXS899718IV    | 6/1/2024 - 6/1/2025   | \$ 53,325.00        |
| Excess Liability                                              | Liberty Mutual                                 | ECO2559561183      | 6/1/2024 - 6/1/2025   | \$ 53,325.00        |
| Excess Liability                                              | Travelers Property Casualty Company of America | EX3T84036924NF     | 6/1/2024 - 6/1/2025   | \$ 53,275.00        |
| Excess Liability                                              | Endurance Assurance Corporation                | FLX30058992500     | 4/30/2024 - 4/30/2025 | \$ 10,000.00        |
| Cyber Liability                                               | Endurance Assurance Corporation                | NRV30020485102     | 6/9/2024 - 6/9/2025   | \$ 275,002.00       |
| Cyber Liability                                               | The North River Insurance Company              | 627-102977-4       | 6/9/2024 - 6/9/2025   | \$ 100,000.00       |
| Cyber Liability                                               | Westfield Specialty Insurance Company          | XCO-00013C9-01     | 6/9/2024 - 6/9/2025   | \$ 82,000.00        |
| Foreign Liability Program                                     | The Continental Insurance Company (CNA)        | PST 62 338 0118    | 4/1/2024 - 4/1/2025   | \$ 3,350.00         |
| Domestic Property Program                                     | Zurich American Insurance Company              | PPR0176890-10      | 8/1/2024 - 8/1/2025   | \$ 1,134,127.00     |
| Domestic Property Program                                     | AXA XL                                         | US00101757PR24A    | 8/1/2024 - 8/1/2025   | \$ 420,000.00       |
| Domestic Property Program                                     | Swiss Re                                       | NAP 2004034 04     | 8/1/2024 - 8/1/2025   | \$ 221,513.00       |
| Domestic Property Program                                     | AIG Specialty Insurance Company                | 025031035          | 8/1/2024 - 8/1/2025   | \$ 505,700.00       |
| Domestic Property Program                                     | Everest Indemnity Insurance Company            | RP8P000021-241     | 8/1/2024 - 8/1/2025   | \$ 266,000.00       |
| Domestic Property Program                                     | Allianz Global Risk US Insurance Company       | USP00080124        | 8/1/2024 - 8/1/2025   | \$ 481,854.00       |
| Domestic Property Program                                     | CNA                                            | 7092884122         | 8/1/2024 - 8/1/2025   | \$ 350,000.00       |
| Marine Cargo (including War)                                  | Continental Insurance Company                  | OC212160           | 8/1/2024 - 8/1/2025   | \$ 45,800.00        |
| Directors & Officers Liability                                | Chubb                                          | J016635374         | 4/30/2024 - 4/30/2025 | \$ 114,172.00       |
| Directors & Officers Liability (1st Excess)                   | National Union Fire Insurance Company (AIG)    | 04-880-20-18       | 4/30/2024 - 4/30/2025 | \$ 69,185.00        |
| Directors & Officers Liability (2nd)                          | SOMPO                                          | ADL30058996900     | 4/30/2024 - 4/30/2025 | \$ 37,000.00        |
| Fiduciary Liability                                           | Chubb                                          | J016635374         | 4/30/2024 - 4/30/2025 | \$ 17,504.00        |
| Fiduciary Liability (1st Excess)                              | National Union Fire Insurance Company (AIG)    | 04-880-20-20       | 4/30/2024 - 4/30/2025 | \$ 10,610.00        |
| Crime Insurance                                               | Berkley Insurance Company                      | BCCR-45001722-30   | 6/11/2024 - 4/30/2025 | \$ 23,092.00        |
| Special Accident                                              | HCC Specialty Insurance Co                     | U72085722          | 8/1/2023 - 8/1/2026   | \$ 11,028.00        |
| Directors & Officers Liability                                | Continental Casualty Co. (CNA)                 | 596814485          | 3/11/2021 - 3/11/2027 | \$ 337,500.00       |
| Directors & Officers Liability (1st Excess)                   | National Union Fire Insurance Company (AIG)    | 01-602-79-59       | 3/11/2021 - 3/11/2027 | \$ 270,000.00       |
| Directors & Officers Liability (Excess Side-A DIC)            | Axis Insurance Company                         | P-000202616-01     | 3/11/2021 - 3/11/2027 | \$ 66,608.00        |
| Directors & Officers Liability (Excess Side-A DIC)            | Endurance                                      | DOX30001896600     | 3/11/2021 - 3/11/2027 | \$ 50,000.00        |
| Directors & Officers Liability                                | AXA XL                                         | ELU188600-23       | 6/11/2024 - 6/11/2030 | \$ 990,000.00       |
| Directors & Officers Liability (1st Excess)                   | Sompo                                          | DOX30004691902     | 6/11/2024 - 6/11/2030 | \$ 794,722.00       |
| Directors & Officers Liability (2nd)                          | Berkley                                        | BPRO8091317        | 6/11/2024 - 6/11/2030 | \$ 555,750.00       |
| Directors & Officers Liability (3rd)                          | National Union Fire Insurance Company (AIG)    | 02-840-25-44       | 6/11/2024 - 6/11/2030 | \$ 380,250.00       |

| Type of Policy                       | Insurance Carrier                             | Policy Number | Policy Term              | Premium (per annum) |
|--------------------------------------|-----------------------------------------------|---------------|--------------------------|---------------------|
| Directors & Officers Liability (4th) | Continental Casualty Company (CNA)            | 652508926     | 6/11/2024 - 6/11/2030    | \$ 234,000.00       |
| Directors & Officers Liability (5th) | Allied World                                  | 0312-7766     | 6/11/2024 - 6/11/2030    | \$ 102,960.00       |
| Directors & Officers Liability (6th) | National Union Fire Insurance Company (AIG)   | 02-834-88-81  | 6/11/2024 - 6/11/2030    | \$ 54,990.00        |
| Directors & Officers Liability (7th) | Liberty Mutual                                | DONYACQUDB001 | 6/11/2024 - 6/11/2030    | \$ 46,800.00        |
| Fiduciary Liability                  | Continental Casualty Company (CNA)            | 596814440     | 6/11/2024 - 6/11/2030    | \$ 67,500.00        |
| Fiduciary Liability                  | National Union Fire Insurance Company (AIG)   | 02-834-88-79  | 6/11/2024 - 6/11/2030    | \$ 30,000.00        |
| Group Permanent Life Insurance       | Provident Life and Accident Insurance Company | 61036         | 10/1/1982 - Indefinitely | \$ 3,488,859.39     |

**Exhibit D**  
**Surety Bonds**

| Beneficiary Name                         | Bond Type | Bond Amount | Start Date | End Date   | Carrier                          |
|------------------------------------------|-----------|-------------|------------|------------|----------------------------------|
| Dominion Hope                            | GP        | \$510.00    | 06/07/2024 | 06/07/2025 | Liberty Mutual Insurance Company |
| Lake Apopka Natural Gas District         | GP        | \$1,000.00  | 09/04/2024 | 09/04/2025 | Liberty Mutual Insurance Company |
| Tucson Electric Power Company            | GP        | \$1,160.43  | 10/04/2024 | 10/04/2025 | Liberty Mutual Insurance Company |
| Duke Energy Carolinas, Llc               | GP        | \$1,300.00  | 10/04/2024 | 10/04/2025 | Liberty Mutual Insurance Company |
| East Cain Township                       | LP        | \$1,500.00  | 02/25/2025 | 02/25/2026 | Liberty Mutual Insurance Company |
| Unitil Me Gas Operations                 | GP        | \$1,757.00  | 10/08/2024 | 10/08/2025 | Liberty Mutual Insurance Company |
| Cobb                                     | GP        | \$1,800.00  | 08/30/2024 | 08/30/2025 | Liberty Mutual Insurance Company |
| Tucson Electric Power Company            | GP        | \$1,865.19  | 10/04/2024 | 10/04/2025 | Liberty Mutual Insurance Company |
| Oklahoma Electric Cooperative            | GP        | \$1,900.00  | 07/14/2024 | 07/14/2025 | Liberty Mutual Insurance Company |
| City Of Morganton                        | GP        | \$2,000.00  | 10/17/2024 | 10/17/2025 | Liberty Mutual Insurance Company |
| Rocky Mountain Power                     | GP        | \$2,098.45  | 05/30/2024 | 05/30/2025 | Liberty Mutual Insurance Company |
| Withlacoochee River Electric Cooperativ  | GP        | \$2,150.00  | 02/19/2025 | 02/19/2026 | Liberty Mutual Insurance Company |
| Pacific Power                            | GP        | \$2,343.00  | 12/18/2024 | 12/18/2025 | Liberty Mutual Insurance Company |
| Pacific Gas & Electric Company           | GP        | \$2,356.00  | 11/15/2024 | 11/15/2025 | Liberty Mutual Insurance Company |
| Duke Energy Carolinas, Llc               | GP        | \$2,400.00  | 09/26/2024 | 09/26/2025 | Liberty Mutual Insurance Company |
| Marshfield Utilities, Wi                 | GP        | \$2,400.00  | 10/08/2024 | 10/08/2025 | Liberty Mutual Insurance Company |
| American Electric Power                  | GP        | \$2,465.00  | 04/11/2024 | 04/11/2025 | Liberty Mutual Insurance Company |
| City Of Rocky Mount                      | GP        | \$2,500.00  | 11/02/2024 | 11/02/2025 | Liberty Mutual Insurance Company |
| Cleco                                    | GP        | \$2,582.00  | 12/19/2024 | 12/19/2025 | Liberty Mutual Insurance Company |
| Tampa Electric Company                   | GP        | \$2,775.00  | 07/17/2024 | 07/17/2025 | Liberty Mutual Insurance Company |
| Alabama Power Company                    | GP        | \$2,775.00  | 01/19/2025 | 01/19/2026 | Liberty Mutual Insurance Company |
| Rocky Mountain Power                     | GP        | \$2,794.00  | 05/30/2024 | 05/30/2025 | Liberty Mutual Insurance Company |
| Johnson City Power Board                 | GP        | \$2,800.00  | 11/17/2024 | 11/17/2025 | Liberty Mutual Insurance Company |
| Unitil Nh Electric Operations            | GP        | \$2,885.00  | 10/08/2024 | 10/08/2025 | Liberty Mutual Insurance Company |
| Entergy Arkansas, Inc.                   | GP        | \$2,894.00  | 06/13/2024 | 06/13/2025 | Liberty Mutual Insurance Company |
| Oklahoma Gas And Electric Company        | GP        | \$2,905.00  | 02/20/2025 | 02/20/2026 | Liberty Mutual Insurance Company |
| Unitil                                   | GP        | \$2,930.00  | 09/26/2024 | 09/26/2025 | Liberty Mutual Insurance Company |
| Unitil Nh Electric Operations            | GP        | \$2,930.00  | 10/08/2024 | 10/08/2025 | Liberty Mutual Insurance Company |
| City Of Peru                             | GP        | \$3,000.00  | 08/23/2024 | 08/23/2025 | Liberty Mutual Insurance Company |
| Southwestern Electric Power Company      | GP        | \$3,200.12  | 10/25/2024 | 10/25/2025 | Liberty Mutual Insurance Company |
| Rocky Mountain Power                     | GP        | \$3,206.00  | 05/30/2024 | 05/30/2025 | Liberty Mutual Insurance Company |
| Oklahoma Gas And Electric Company        | GP        | \$3,235.00  | 06/06/2024 | 06/06/2025 | Liberty Mutual Insurance Company |
| Duke Energy Carolinas, Llc               | GP        | \$3,260.00  | 09/26/2024 | 09/26/2025 | Liberty Mutual Insurance Company |
| Nyseg                                    | GP        | \$3,267.00  | 01/11/2025 | 01/11/2026 | Liberty Mutual Insurance Company |
| Duke Energy Carolinas, Llc               | GP        | \$3,340.00  | 08/04/2024 | 08/04/2025 | Liberty Mutual Insurance Company |
| Peco Energy Company                      | GP        | \$3,380.00  | 12/13/2024 | 12/13/2025 | Liberty Mutual Insurance Company |
| Virginia Electric & Power Company        | GP        | \$3,450.00  | 07/06/2024 | 07/06/2025 | Liberty Mutual Insurance Company |
| Rocky Mountain Power                     | GP        | \$3,483.00  | 05/30/2024 | 05/30/2025 | Liberty Mutual Insurance Company |
| Tucson Electric Power Company            | GP        | \$3,500.00  | 06/21/2024 | 06/21/2025 | Liberty Mutual Insurance Company |
| Kenergy                                  | GP        | \$3,509.00  | 08/12/2024 | 08/12/2025 | Liberty Mutual Insurance Company |
| Carolina Power & Light Corporation       | GP        | \$3,562.00  | 04/11/2024 | 04/11/2025 | Liberty Mutual Insurance Company |
| Carolina Power & Light Corporation       | GP        | \$3,666.00  | 02/11/2025 | 02/11/2026 | Liberty Mutual Insurance Company |
| Uns Gas, Inc.                            | GP        | \$3,700.00  | 12/21/2024 | 12/21/2025 | Liberty Mutual Insurance Company |
| Sce&G Small Commercial Group             | GP        | \$3,800.00  | 07/28/2024 | 07/28/2025 | Liberty Mutual Insurance Company |
| Westar Energy, Inc.                      | GP        | \$3,830.00  | 10/09/2024 | 10/09/2025 | Liberty Mutual Insurance Company |
| Tombigbee Electric Power Association     | GP        | \$4,000.00  | 05/09/2024 | 05/09/2025 | Liberty Mutual Insurance Company |
| Greystone Power Corporation              | GP        | \$4,000.00  | 08/12/2024 | 08/12/2025 | Liberty Mutual Insurance Company |
| City Of Tallahassee, Fl                  | GP        | \$4,000.00  | 01/18/2025 | 01/18/2026 | Liberty Mutual Insurance Company |
| Rocky Mountain Power                     | GP        | \$4,056.00  | 05/30/2024 | 05/30/2025 | Liberty Mutual Insurance Company |
| City Of Stillwater Oklahoma              | GP        | \$4,100.00  | 12/13/2024 | 12/13/2025 | Liberty Mutual Insurance Company |
| Entergy Mississippi, Inc.                | GP        | \$4,160.00  | 01/23/2025 | 01/23/2026 | Liberty Mutual Insurance Company |
| The Knoxville Utilities Board, Knoxville | GP        | \$4,200.00  | 06/07/2024 | 06/07/2025 | Liberty Mutual Insurance Company |
| Unitil Me Gas Operations                 | GP        | \$4,375.00  | 10/08/2024 | 10/08/2025 | Liberty Mutual Insurance Company |
| Unisource Energy Services                | GP        | \$4,400.00  | 12/21/2024 | 12/21/2025 | Liberty Mutual Insurance Company |
| City Of Alexandria                       | GP        | \$4,400.00  | 01/06/2025 | 01/06/2026 | Liberty Mutual Insurance Company |
| Unitil                                   | GP        | \$4,735.00  | 05/30/2024 | 05/30/2025 | Liberty Mutual Insurance Company |
| Rocky Mountain Power                     | GP        | \$4,762.00  | 03/20/2024 | 03/20/2025 | Liberty Mutual Insurance Company |
| Louisville Gas And Electric Company      | GP        | \$4,770.00  | 10/10/2024 | 10/10/2025 | Liberty Mutual Insurance Company |
| Sulphur Springs Valley Electric Co-Op    | GP        | \$4,800.00  | 08/19/2024 | 08/19/2025 | Liberty Mutual Insurance Company |
| Stillwater Power                         | GP        | \$5,000.00  | 04/19/2024 | 04/19/2025 | Liberty Mutual Insurance Company |
| Rocky Mountain Power                     | GP        | \$5,076.00  | 05/30/2024 | 05/30/2025 | Liberty Mutual Insurance Company |
| Tucson Electric Power Company            | GP        | \$5,639.00  | 10/25/2024 | 10/25/2025 | Liberty Mutual Insurance Company |
| Shakopee Public Utilities Commission     | GP        | \$5,800.00  | 03/15/2024 | 03/15/2025 | Liberty Mutual Insurance Company |
| Kentucky Utilities Company               | GP        | \$5,869.92  | 09/26/2024 | 09/26/2025 | Liberty Mutual Insurance Company |
| Entergy                                  | GP        | \$5,935.00  | 04/24/2024 | 04/24/2025 | Liberty Mutual Insurance Company |
| Long Island Lighting Company D/B/A Lipa  | GP        | \$5,945.00  | 08/12/2024 | 08/12/2025 | Liberty Mutual Insurance Company |
| Coweta-Fayette Electric Membership       | GP        | \$6,000.00  | 05/29/2024 | 05/29/2025 | Liberty Mutual Insurance Company |
| Coweta-Fayette Electric Membership       | GP        | \$6,000.00  | 10/16/2024 | 10/16/2025 | Liberty Mutual Insurance Company |
| Opelika Utilities                        | GP        | \$6,000.00  | 12/20/2024 | 12/20/2025 | Liberty Mutual Insurance Company |

| Beneficiary Name                         | Bond Type | Bond Amount    | Start Date | End Date   | Carrier                          |
|------------------------------------------|-----------|----------------|------------|------------|----------------------------------|
| Rocky Mountain Power                     | GP        | \$6,364.00     | 09/26/2024 | 09/26/2025 | Liberty Mutual Insurance Company |
| Duke Energy Progress                     | GP        | \$6,375.00     | 09/26/2024 | 09/26/2025 | Liberty Mutual Insurance Company |
| Tucson Electric Power                    | GP        | \$6,385.00     | 07/05/2024 | 07/05/2025 | Liberty Mutual Insurance Company |
| Florence Utilities, City Of Florence     | GP        | \$6,575.00     | 07/30/2024 | 07/30/2025 | Liberty Mutual Insurance Company |
| Murfreesboro Electric Department         | GP        | \$6,700.00     | 07/28/2024 | 07/28/2025 | Liberty Mutual Insurance Company |
| Consolidated Edison Company Of New York, | GP        | \$7,354.00     | 10/20/2024 | 10/20/2025 | Liberty Mutual Insurance Company |
| Tullahoma Utilities Board, Tullahoma     | GP        | \$7,400.00     | 02/26/2025 | 02/26/2026 | Liberty Mutual Insurance Company |
| Lafayette Utilities System               | GP        | \$7,446.00     | 10/28/2024 | 10/28/2025 | Liberty Mutual Insurance Company |
| Rocky Mountain Power                     | GP        | \$7,448.00     | 05/30/2024 | 05/30/2025 | Liberty Mutual Insurance Company |
| Middle Tennessee Electric Membership     | GP        | \$7,500.00     | 07/27/2024 | 07/27/2025 | Liberty Mutual Insurance Company |
| Long Island Port Authority               | GP        | \$7,500.00     | 08/19/2024 | 08/19/2025 | Liberty Mutual Insurance Company |
| The Baltimore Gas & Electric Co.         | GP        | \$7,706.00     | 09/30/2024 | 09/30/2025 | Liberty Mutual Insurance Company |
| City Of Vero Beach                       | GP        | \$8,000.00     | 05/15/2024 | 05/15/2025 | Liberty Mutual Insurance Company |
| Knoxville Utilities Board                | GP        | \$8,000.00     | 12/01/2024 | 12/01/2025 | Liberty Mutual Insurance Company |
| City Of Huntsville                       | GP        | \$8,000.00     | 01/11/2025 | 01/11/2026 | Liberty Mutual Insurance Company |
| Pacific Gas And Electric Company         | GP        | \$8,013.00     | 12/13/2024 | 12/13/2025 | Liberty Mutual Insurance Company |
| Jackson Electric Membership Corporation  | GP        | \$8,500.00     | 07/05/2024 | 07/05/2025 | Liberty Mutual Insurance Company |
| Con Edison                               | GP        | \$9,404.00     | 07/05/2024 | 07/05/2025 | Liberty Mutual Insurance Company |
| The Baltimore Gas & Electric Co.         | GP        | \$9,464.00     | 02/20/2025 | 02/21/2026 | Liberty Mutual Insurance Company |
| Rocky Mountain Power                     | GP        | \$9,497.00     | 05/30/2024 | 05/30/2025 | Liberty Mutual Insurance Company |
| Sumter Electric Cooperative, Inc.        | GP        | \$9,600.00     | 07/14/2024 | 07/14/2025 | Liberty Mutual Insurance Company |
| Mohave Electric Cooperative, Inc         | GP        | \$10,000.00    | 03/08/2024 | 03/08/2025 | Liberty Mutual Insurance Company |
| Santee Cooper                            | GP        | \$10,000.00    | 04/19/2024 | 04/19/2025 | Liberty Mutual Insurance Company |
| North Little Rock Electric Company       | GP        | \$10,000.00    | 05/01/2024 | 05/01/2025 | Liberty Mutual Insurance Company |
| The Empire District Electric Company     | GP        | \$10,000.00    | 07/09/2024 | 07/09/2025 | Liberty Mutual Insurance Company |
| Duke Energy Florida, Llc                 | GP        | \$10,360.00    | 12/13/2024 | 12/13/2025 | Liberty Mutual Insurance Company |
| Rocky Mountain Power                     | GP        | \$10,826.00    | 09/26/2024 | 09/26/2025 | Liberty Mutual Insurance Company |
| City Of Riverside Public Utilities       | GP        | \$11,250.00    | 03/07/2024 | 03/07/2025 | Liberty Mutual Insurance Company |
| Fpl, Attention: Deposit Administration   | GP        | \$12,225.00    | 03/23/2024 | 03/23/2025 | Liberty Mutual Insurance Company |
| Electric Power Board Of Chattanooga      | GP        | \$12,350.00    | 06/02/2024 | 06/02/2025 | Liberty Mutual Insurance Company |
| The Baltimore Gas & Electric Co.         | GP        | \$14,046.00    | 10/04/2024 | 10/04/2025 | Liberty Mutual Insurance Company |
| Duke Energy Florida, Llc                 | GP        | \$14,370.00    | 12/13/2024 | 12/13/2025 | Liberty Mutual Insurance Company |
| Central Georgia Emc                      | GP        | \$14,800.00    | 06/22/2024 | 06/22/2025 | Liberty Mutual Insurance Company |
| Cde Lightband                            | GP        | \$16,626.00    | 09/27/2024 | 09/27/2025 | Liberty Mutual Insurance Company |
| Cobb                                     | GP        | \$17,000.00    | 06/30/2024 | 06/30/2025 | Liberty Mutual Insurance Company |
| Dixie Electric Cooperative               | GP        | \$17,000.00    | 01/07/2025 | 01/07/2026 | Liberty Mutual Insurance Company |
| Duke Energy Indiana, Inc.                | GP        | \$17,500.00    | 07/05/2024 | 07/05/2025 | Liberty Mutual Insurance Company |
| Dominion East Ohio                       | GP        | \$19,370.00    | 06/07/2024 | 06/07/2025 | Liberty Mutual Insurance Company |
| Gulf Power Company And Florida Power     | GP        | \$21,170.00    | 01/21/2025 | 01/21/2026 | Liberty Mutual Insurance Company |
| Rhode Island Department Of Labor         | GP        | \$23,969.87    | 06/30/2024 | 06/30/2025 | Liberty Mutual Insurance Company |
| Tucson Electric Power Company            | GP        | \$24,831.00    | 11/14/2024 | 11/14/2025 | Liberty Mutual Insurance Company |
| Dominion Energy South Carolina           | GP        | \$26,980.00    | 11/02/2024 | 11/02/2025 | Liberty Mutual Insurance Company |
| Portland General Electric Company        | GP        | \$27,204.00    | 08/09/2024 | 08/09/2025 | Liberty Mutual Insurance Company |
| Imperial Irrigation District             | GP        | \$27,350.00    | 05/15/2024 | 05/15/2025 | Liberty Mutual Insurance Company |
| Dominion Customer Credit Services        | GP        | \$28,904.00    | 09/20/2024 | 09/20/2025 | Liberty Mutual Insurance Company |
| Keyspan Gas East Corporation, Niagara    | GP        | \$29,390.00    | 08/12/2024 | 08/12/2025 | Liberty Mutual Insurance Company |
| Duke Energy Carolinas, Llc               | GP        | \$29,470.00    | 10/10/2024 | 10/10/2025 | Liberty Mutual Insurance Company |
| Duke Energy Florida, Llc                 | GP        | \$35,140.00    | 07/05/2024 | 07/05/2025 | Liberty Mutual Insurance Company |
| Tampa Electric Company                   | GP        | \$38,725.00    | 06/26/2024 | 06/26/2025 | Liberty Mutual Insurance Company |
| Dynegy Energy Services Llc               | GP        | \$46,000.00    | 08/02/2024 | 08/02/2025 | Liberty Mutual Insurance Company |
| Georgia Power Company                    | GP        | \$49,390.00    | 11/08/2024 | 11/08/2025 | Liberty Mutual Insurance Company |
| Dynegy Energy Services East, Llc         | GP        | \$50,000.00    | 08/02/2024 | 08/02/2025 | Liberty Mutual Insurance Company |
| Progress Energy                          | GP        | \$74,795.00    | 06/26/2024 | 06/26/2025 | Liberty Mutual Insurance Company |
| Salt River Project Agricultural          | GP        | \$80,000.00    | 07/30/2024 | 07/30/2025 | Liberty Mutual Insurance Company |
| Florida Power & Light Company            | GP        | \$160,000.00   | 07/23/2024 | 07/23/2025 | Liberty Mutual Insurance Company |
| Nevada Department Of Taxation            | GP        | \$388,349.49   | 06/26/2024 | 06/26/2025 | Liberty Mutual Insurance Company |
| Bureau Of Customs And Border Protection  | CU        | \$5,000,000.00 | 12/08/2024 | 12/07/2025 | Liberty Mutual Insurance Company |

**Exhibit E**  
**Letters of Credit**

| <b>Debtor</b>      | <b>Value</b>    | <b>Issuing Bank</b>   | <b>Beneficiary Name</b>           |
|--------------------|-----------------|-----------------------|-----------------------------------|
| Jo-Ann Stores, LLC | \$ 8,300,000.00 | Bank of America, N.A. | Liberty Mutual Insurance Company  |
| Jo-Ann Stores, LLC | \$ 6,038,976.00 | Bank of America, N.A. | US Customs / Various Utilities    |
| Jo-Ann Stores, LLC | \$ 2,612,294.50 | Bank of America, N.A. | Arch Insurance Company            |
| Jo-Ann Stores, LLC | \$ 1,250,000.00 | Bank of America, N.A. | Exeter Route 40 Land, LLC         |
| Jo-Ann Stores, LLC | \$ 1,200,000.00 | Bank of America, N.A. | Ohio Bureau of Workers Comp       |
| Jo-Ann Stores, LLC | \$ 620,000.00   | Bank of America, N.A. | Liberty Mutual Insurance Company  |
| Jo-Ann Stores, LLC | \$ 360,000.00   | Bank of America, N.A. | Zurich American Insurance Company |
| Jo-Ann Stores, LLC | \$ 278,000.00   | Bank of America, N.A. | Southern California Edison        |
| Jo-Ann Stores, LLC | \$ 200,000.00   | Bank of America, N.A. | Lumbermens Mutual Casualty Co.    |